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Dated: November 12, 2004 Signature:

Docket No.: 29936/39424

Art Unit: 2818

Examiner: Huan Hoang

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Sung Kee Park et al.

Application No.: 10/616,720

Filed: July 10, 2003

For: FLASH MEMORY CELL AND METHOD OF

MANUFACTURING THE SAME AND PROGRAMMING/ ERASING/READING METHOD OF FLASH MEMORY CELL

COMMENT ON STATEMENT OF REASONS FOR ALLOWANCE

MS Issue Fee Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

In addition to the reasons for allowance set forth in the allowance papers that were mailed in connection with the present application, it is respectfully submitted that the claims are allowable for the additional reasons that the invention defined by the language of the claims is neither anticipated by, nor would have been obvious when taken as a whole in view of, the art of record.

Dated: November 12, 2004

Respectfully submitted.

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